

5195 State-Local Realignment

In the 1991-92 fiscal year, State-Local Program Realignment restructured the state-county partnership by giving counties increased responsibilities and funding for a number of health, mental health, and social services programs. This realignment provides counties with dedicated tax revenues from the state sales tax and vehicle license fee to pay for these programs.

3-YR EXPENDITURES AND PERSONNEL YEARS

	Personnel Years			Expenditures		
	2010-11	2011-12	2012-13	2010-11*	2011-12*	2012-13*
10 State-Local Realignment	-	-	-	\$3,852,059	\$4,202,135	\$4,347,047
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	-	-	-	\$3,852,059	\$4,202,135	\$4,347,047
FUNDING				2010-11*	2011-12*	2012-13*
0329 Vehicle License Collection Account, Local Revenue Fund				\$14,000	\$14,000	\$14,000
0332 Vehicle License Fee Account, Local Revenue Fund				1,369,450	1,369,450	1,527,469
0334 Vehicle License Fee Growth Account				-	158,019	31,124
0351 Mental Health Subaccount, Sales Tax Account				701,586	-	-
0352 Social Services Subaccount, Sales Tax Account				1,328,074	1,441,440	1,633,497
0353 Health Subaccount, Sales Tax Account				325,583	325,583	325,583
0354 Caseload Subaccount, Sales Tax Growth Account				113,366	192,057	37,638
0359 County Medical Services Subaccount, Sales Tax Growth Account				-	-	4,582
0361 General Growth Subaccount, Sales Tax Growth Account				-	-	71,568
3200 CalWORKs Maintenance of Effort Subaccount, Sales Tax Account				-	701,586	701,586
TOTALS, EXPENDITURES, ALL FUNDS				\$3,852,059	\$4,202,135	\$4,347,047

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

Welfare and Institutions Code, Division 9, Part 5, Chapter 1, et seq.

MAJOR PROGRAM CHANGES

- Pursuant to Chapter 40, Statutes of 2011 (AB 118) as amended by Chapter 13, Statutes of 2011 (ABX1 16), effective July 1, 2011, funds that historically were deposited into the Mental Health Subaccount now are deposited into the California Work Opportunity and Responsibility to Kids (CalWORKs) Maintenance of Effort Subaccount. Funding for the Mental Health Subaccount is now provided through the 2011 Realignment funding structure (refer to Org 5196). Funds spent from the CalWORKs MOE Subaccount will not impact the caseload growth that is paid from the Social Services Subaccount.

DETAILED BUDGET ADJUSTMENTS

	2011-12*			2012-13*		
	General Fund	Other Funds	Personnel Years	General Fund	Other Funds	Personnel Years
Workload Budget Adjustments						
Other Workload Budget Adjustments						
• 1991-92 Realignment Baseline Adjustment	\$-	-\$9,581	-	\$-	\$211,481	-
Totals, Other Workload Budget Adjustments	\$-	-\$9,581	-	\$-	\$211,481	-
Totals, Workload Budget Adjustments	\$-	-\$9,581	-	\$-	\$211,481	-
Totals, Budget Adjustments	\$-	-\$9,581	-	\$-	\$211,481	-

* Dollars in thousands, except in Salary Range.

5195 State-Local Realignment - Continued

2010-11 Estimated Revenue and Expenditures

(Dollars in Thousands)

Amount	Mental Health	Health	Social Services	Totals
Base Funding				
Sales Tax Account	\$701,586	\$325,583	\$1,328,074	\$2,355,243
Vehicle License Fee Account	323,480	989,876	56,094	1,369,450
Total Base	\$1,025,066	\$1,315,459	\$1,384,168	\$3,724,693
Growth Funding				
Sales Tax Growth Account:	-	-	113,366	113,366
Caseload Subaccount	-	-	(113,366)	(113,366)
County Medical Services Subaccount	-	-	-	-
General Growth Subaccount	-	-	-	-
Vehicle License Fee Growth Account	-	-	-	-
Total Growth	\$0	\$0	\$113,366	\$113,366
Total Realignment¹	\$1,025,066	\$1,315,459	\$1,497,534	\$3,838,059

¹ Excludes \$14 million in Vehicle License Collection Account moneys not derived from realignment revenue sources.

5195 State-Local Realignment - Continued

2011-12 Estimated Revenues and Expenditures

(Dollars in Thousands)

Amount	CalWORKs MOE	Health	Social Services	Totals
Base Funding				
Sales Tax Account	\$701,586	\$325,583	\$1,441,440	\$2,468,609
Vehicle License Fee Account	323,480	989,876	56,094	1,369,450
Total Base	\$1,025,066	\$1,315,459	\$1,497,534	\$3,838,059
Growth Funding				
Sales Tax Growth Account:	-	-	192,057	192,057
Caseload Subaccount	-	-	(192,057)	(192,057)
County Medical Services Subaccount	-	-	-	-
General Growth Subaccount	-	-	-	-
Vehicle License Fee Growth Account	61,831	84,698	11,490	158,019
Total Growth	\$61,831	\$84,698	\$203,547	\$350,076
Total Realignment¹	\$1,086,897	\$1,400,157	\$1,701,081	\$4,188,135

¹ Excludes \$14 million in Vehicle License Collection Account moneys not derived from realignment revenue sources.

5195 State-Local Realignment - Continued

2012-13 Estimated Revenues and Expenditures

(Dollars in Thousands)

Amount	CalWORKs MOE	Health	Social Services	Totals
Base Funding				
Sales Tax Account	\$701,586	\$325,583	\$1,633,497	\$2,660,666
Vehicle License Fee Account	385,311	1,074,574	67,584	1,527,469
Total Base	\$1,086,897	\$1,400,157	\$1,701,081	\$4,188,135
Growth Funding				
Sales Tax Growth Account:	29,179	41,549	43,060	113,788
Caseload Subaccount	-	-	(37,638)	(37,638)
County Medical Services Subaccount	-	(4,582)	-	(4,582)
General Growth Subaccount	(29,179)	(36,967)	(5,422)	(71,568)
Vehicle License Fee Growth Account	11,926	16,982	2,216	31,124
Total Growth	\$41,105	\$58,531	\$45,276	\$144,912
Total Realignment¹	\$1,128,002	\$1,458,688	\$1,746,357	\$4,333,047

¹ Excludes \$14 million in Vehicle License Collection Account moneys not derived from realignment revenue sources.

5195 State-Local Realignment - Continued

PROGRAM DESCRIPTIONS

10 - STATE-LOCAL REALIGNMENT

The objectives of Realignment are to assign program responsibility to the most appropriate level of government and achieve improved service levels with broad discretion given to the responsible entity. Realignment provides for greater funding stability for selected programs, increased local flexibility in administering these programs, and productive fiscal incentives to encourage cost-effective approaches to providing services.

Total Realignment revenues are comprised of a half cent sales tax and a dedicated portion of vehicle license fee revenues. Revenues are deposited into the Local Revenue Fund, which includes several accounts. Funds deposited in these accounts are continuously appropriated for allocation to local governments according to formula and are used to fund programs specified in realignment legislation. The legislation also includes local maintenance of effort and matching requirements in order to ensure that counties do not use the realigned funds to supplant local expenditure levels prior to realignment. This provision ensures compliance with other state and federal statutes which, in turn, provide hundreds of millions of dollars annually for county health and social services programs.

EXPENDITURES BY CATEGORY

2 Local Assistance	Expenditures		
	2010-11*	2011-12*	2012-13*
Subventions	\$3,852,059	\$4,202,135	\$4,347,047
TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)	\$3,852,059	\$4,202,135	\$4,347,047

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

2 LOCAL ASSISTANCE	2010-11*	2011-12*	2012-13*
0329 Vehicle License Collection Account, Local Revenue Fund			
APPROPRIATIONS			
Welfare and Institutions Code Section 17600 and Revenue and Taxation Code Section 11001.5	\$14,000	\$14,000	\$14,000
TOTALS, EXPENDITURES	\$14,000	\$14,000	\$14,000
0331 Sales Tax Account, Local Revenue Fund			
APPROPRIATIONS			
Welfare and Institutions Code Section 17600.15 and Revenue and Taxation Code Section 7102	(\$2,355,243)	(\$2,468,609)	(\$2,660,666)
TOTALS, EXPENDITURES	\$-	\$-	\$-
0332 Vehicle License Fee Account, Local Revenue Fund			
APPROPRIATIONS			
Welfare and Institutions Code Section 17600 and Revenue and Taxation Code Section 1101.5	\$1,369,450	\$1,369,450	\$1,527,469
TOTALS, EXPENDITURES	\$1,369,450	\$1,369,450	\$1,527,469
0334 Vehicle License Fee Growth Account			
APPROPRIATIONS			
Welfare and Institutions Code Sections 17606.20 and 17604	\$-	\$158,019	\$31,124
TOTALS, EXPENDITURES	\$-	\$158,019	\$31,124
0351 Mental Health Subaccount, Sales Tax Account			
APPROPRIATIONS			
Welfare and Institutions Code Sections 17603 and 17600.15	\$701,586	\$-	\$-
TOTALS, EXPENDITURES	\$701,586	\$-	\$-
0352 Social Services Subaccount, Sales Tax Account			
APPROPRIATIONS			
Welfare and Institutions Code Sections 17602 and 17600.15	\$1,328,074	\$1,441,440	\$1,633,497
TOTALS, EXPENDITURES	\$1,328,074	\$1,441,440	\$1,633,497
0353 Health Subaccount, Sales Tax Account			
APPROPRIATIONS			
Welfare and Institutions Code Sections 17604 and 17600.15	\$325,583	\$325,583	\$325,583

* Dollars in thousands, except in Salary Range.

5195 State-Local Realignment - Continued

2 LOCAL ASSISTANCE	2010-11*	2011-12*	2012-13*
TOTALS, EXPENDITURES	\$325,583	\$325,583	\$325,583
0354 Caseload Subaccount, Sales Tax Growth Account			
APPROPRIATIONS			
Welfare & Institutions Code Section 17600	\$113,366	\$192,057	\$37,638
TOTALS, EXPENDITURES	\$113,366	\$192,057	\$37,638
0359 County Medical Services Subaccount, Sales Tax Growth Account			
APPROPRIATIONS			
Welfare and Institutions Code section 17600	\$-	\$-	\$4,582
TOTALS, EXPENDITURES	\$-	\$-	\$4,582
0361 General Growth Subaccount, Sales Tax Growth Account			
APPROPRIATIONS			
Welfare and Institutions Code section 17600	\$-	\$-	\$71,568
TOTALS, EXPENDITURES	\$-	\$-	\$71,568
3200 CalWORKs Maintenance of Effort Subaccount, Sales Tax Account			
APPROPRIATIONS			
Welfare and Institutions Code Section 1700(a) and 17601.20	\$-	\$701,586	\$701,586
TOTALS, EXPENDITURES	\$-	\$701,586	\$701,586
TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)	\$3,852,059	\$4,202,135	\$4,347,047

FUND CONDITION STATEMENTS

	2010-11*	2011-12*	2012-13*
0329 Vehicle License Collection Account, Local Revenue Fund^s			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
113600 Motor Vehicle License (In-Lieu) Fees	\$14,000	\$14,000	\$14,000
Total Revenues, Transfers, and Other Adjustments	\$14,000	\$14,000	\$14,000
Total Resources	\$14,000	\$14,000	\$14,000
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	14,000	14,000	14,000
Total Expenditures and Expenditure Adjustments	\$14,000	\$14,000	\$14,000
FUND BALANCE	-	-	-
0330 Local Revenue Fund^s			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
113600 Motor Vehicle License (In-Lieu) Fees	\$1,366,623	\$1,524,647	\$1,555,770
114800 Retail Sales and Use Tax-Realignment	2,469,129	2,661,201	2,774,986
150300 Income From Surplus Money Investments	3,000	3,001	3,000
Transfers and Other Adjustments:			
TO0331 To Sales Tax Account, Local Revenue Fund per Welfare and Institutions Code Section 17600	-2,355,243	-2,468,609	-2,660,666
TO0332 To Vehicle License Fee Account, Local Revenue Fund per Welfare and Institutions Code Section 17600	-1,369,450	-1,369,450	-1,527,469
TO0333 To Sales Tax Growth Account, Local Revenue Fund per Welfare and Institutions Code Section 17600.15	-113,366	-192,057	-113,788
TO0334 To Vehicle License Fee Growth Account per Welfare and Institutions Code Section 17604	-	-158,019	-31,124
Total Revenues, Transfers, and Other Adjustments	\$693	\$714	\$709

* Dollars in thousands, except in Salary Range.

5195 State-Local Realignment - Continued

	2010-11*	2011-12*	2012-13*
Total Resources	\$693	\$714	\$709
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	693	714	709
Total Expenditures and Expenditure Adjustments	<u>\$693</u>	<u>\$714</u>	<u>\$709</u>
FUND BALANCE	-	-	-
0331 Sales Tax Account, Local Revenue Fund ^s			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments:			
FO0330 From Local Revenue Fund per Welfare and Institutions Code Section 17600	\$2,355,243	\$2,468,609	\$2,660,666
TO0351 To Mental Health Subaccount, Sales Tax Account per Welfare and Institutions Code Section 17600.15	-701,586	-	-
TO0352 To Social Services Subaccount, Sales Tax Account per Welfare and Institutions Code Section 17600.15	-1,328,074	-1,441,440	-1,633,497
TO0353 To Health Subaccount, Sales Tax Account per Welfare and Institutions Code Section 17600.15	-325,583	-325,583	-325,583
TO3200 To CalWORKs Maintenance of Effort Subaccount, Sales Tax Account per Welfare and Institutions Code Section 17601.2	-	-701,586	-701,586
Total Revenues, Transfers, and Other Adjustments	<u>-</u>	<u>-</u>	<u>-</u>
Total Resources	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE	-	-	-
0332 Vehicle License Fee Account, Local Revenue Fund ^s			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments:			
FO0330 From Local Revenue Fund per Welfare and Institutions Code Section 17600	\$1,369,450	\$1,369,450	\$1,527,469
Total Revenues, Transfers, and Other Adjustments	<u>\$1,369,450</u>	<u>\$1,369,450</u>	<u>\$1,527,469</u>
Total Resources	\$1,369,450	\$1,369,450	\$1,527,469
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	1,369,450	1,369,450	1,527,469
Total Expenditures and Expenditure Adjustments	<u>\$1,369,450</u>	<u>\$1,369,450</u>	<u>\$1,527,469</u>
FUND BALANCE	-	-	-
0333 Sales Tax Growth Account, Local Revenue Fund ^s			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments:			
FO0330 From Local Revenue Fund per Welfare and Institutions Code Section 17600.15	\$113,366	\$192,057	\$113,788
TO0354 To Caseload Subaccount, Sales Tax Growth Account per Welfare and Institutions Code Section 17605	-113,366	-192,057	-37,638
TO0359 To County Medical Services Subaccount, Sales Tax Growth Account per Welfare and Institutions Code, Section 17605.07	-	-	-4,582
TO0361 To General Growth Subaccount, Sales Tax Growth Account per Welfare and Institutions Code, Section 17605.10	-	-	-71,568
Total Revenues, Transfers, and Other Adjustments	<u>-</u>	<u>-</u>	<u>-</u>
Total Resources	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE	-	-	-
0334 Vehicle License Fee Growth Account ^s			
BEGINNING BALANCE	-	-	-

* Dollars in thousands, except in Salary Range.

5195 State-Local Realignment - Continued

	2010-11*	2011-12*	2012-13*
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments:			
FO0330 From Local Revenue Fund per Welfare and Institutions Code Section 17604	-	\$158,019	\$31,124
Total Revenues, Transfers, and Other Adjustments	-	\$158,019	\$31,124
Total Resources	-	\$158,019	\$31,124
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	-	158,019	31,124
Total Expenditures and Expenditure Adjustments	-	\$158,019	\$31,124
FUND BALANCE	-	-	-
0352 Social Services Subaccount, Sales Tax Account ^s			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments:			
FO0331 From Sales Tax Account, Local Revenue Fund per Welfare and Institutions Code Section 17600.15	\$1,328,074	\$1,441,440	\$1,633,497
Total Revenues, Transfers, and Other Adjustments	\$1,328,074	\$1,441,440	\$1,633,497
Total Resources	\$1,328,074	\$1,441,440	\$1,633,497
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	1,328,074	1,441,440	1,633,497
Total Expenditures and Expenditure Adjustments	\$1,328,074	\$1,441,440	\$1,633,497
FUND BALANCE	-	-	-
0353 Health Subaccount, Sales Tax Account ^s			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments:			
FO0331 From Sales Tax Account, Local Revenue Fund per Welfare and Institutions Code Section 17600.15	\$325,583	\$325,583	\$325,583
Total Revenues, Transfers, and Other Adjustments	\$325,583	\$325,583	\$325,583
Total Resources	\$325,583	\$325,583	\$325,583
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	325,583	325,583	325,583
Total Expenditures and Expenditure Adjustments	\$325,583	\$325,583	\$325,583
FUND BALANCE	-	-	-
0354 Caseload Subaccount, Sales Tax Growth Account ^s			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments:			
FO0333 From Sales Tax Growth Account, Local Revenue Fund per Welfare and Institutions Code Section 17605	\$113,366	\$192,057	\$37,638
Total Revenues, Transfers, and Other Adjustments	\$113,366	\$192,057	\$37,638
Total Resources	\$113,366	\$192,057	\$37,638
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	113,366	192,057	37,638
Total Expenditures and Expenditure Adjustments	\$113,366	\$192,057	\$37,638
FUND BALANCE	-	-	-

* Dollars in thousands, except in Salary Range.

5195 State-Local Realignment - Continued

	2010-11*	2011-12*	2012-13*
0359 County Medical Services Subaccount, Sales Tax Growth Account ^s			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments:			
FO0333 From Sales Tax Growth Account, Local Revenue Fund per Welfare and Institutions Code, Section 17605.07	-	-	\$4,582
Total Revenues, Transfers, and Other Adjustments	-	-	\$4,582
Total Resources	-	-	\$4,582
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	-	-	4,582
Total Expenditures and Expenditure Adjustments	-	-	\$4,582
FUND BALANCE	-	-	-
0361 General Growth Subaccount, Sales Tax Growth Account ^s			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments:			
FO0333 From Sales Tax Growth Account, Local Revenue Fund per Welfare and Institutions Code, Section 17605.10	-	-	\$71,568
Total Revenues, Transfers, and Other Adjustments	-	-	\$71,568
Total Resources	-	-	\$71,568
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	-	-	71,568
Total Expenditures and Expenditure Adjustments	-	-	\$71,568
FUND BALANCE	-	-	-
3200 CalWORKs Maintenance of Effort Subaccount, Sales Tax Account ^s			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments:			
FO0331 From Sales Tax Account, Local Revenue Fund per Welfare and Institutions Code Section 17601.2	-	\$701,586	\$701,586
Total Revenues, Transfers, and Other Adjustments	-	\$701,586	\$701,586
Total Resources	-	\$701,586	\$701,586
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	-	701,586	701,586
Total Expenditures and Expenditure Adjustments	-	\$701,586	\$701,586
FUND BALANCE	-	-	-

* Dollars in thousands, except in Salary Range.